



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

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OFFICE OF
ENFORCEMENT AND
COMPLIANCE ASSURANCE

MEMORANDUM

SUBJECT: Update and Implementation of the Superfund Reform on Special Accounts

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TO: Superfund Policy Managers, Regions I - X
Office of Regional Counsel Superfund Branch Chiefs, Regions I - X
Financial Management Officers, Regions I - X and
Cincinnati Financial Management Center

This memorandum provides an update on the status of the Superfund Reform concerning Special Accounts. In October 1995, the Agency announced its intention to encourage greater use of Special Accounts as a means to ensure that settlement funds received would be used for future response actions at a particular site. In this reform, we also sought to ensure that the interest earned on Special Accounts would be credited to these accounts, and be available for future response actions. In implementing this reform, the Agency has made great progress towards meeting these two goals.



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In fiscal year 1996 (FY 96), Regions significantly increased their use of Special Accounts over previous years by establishing 23 Special Accounts, for approximately \$78 million dollars. The total number of Special Accounts is now 59, totaling \$226 million in principal. This means that almost 40% of all Special Accounts were established in FY 96 alone! We greatly appreciate the efforts of everyone who has made the success of this reform possible.

As for the second aspect of the reform, in June 1996, EPA reached agreement with the Office of Management and Budget (OMB) and the Department of Treasury that the interest earned by site-specific Special Accounts can be credited to these accounts and used to fund future response actions at the sites in question. This agreement applies to all existing and new Special Accounts. Current calculations indicate that the \$226 million of principal has earned \$35 million dollars of interest. This additional \$35 million is now available for site-specific cleanup at those sites which have Special Accounts.

I. Designation of Past and Future Costs in Settlements

As explained in the attachments, only the portion of settlement funds that represents payment towards future costs can be placed in a Special Account. It is critical to clearly state in the settlement document what portion of the overall proceeds are in recognition of future costs and to be placed in a Special Account.

A. New Settlements

When the Regions are contemplating, negotiating, and finalizing settlements with a cashout component, they should consider how much is to be allocated to past response costs (i.e., cost recovery) and how much to future costs (i.e., future response actions). Ideally, before negotiating with Potentially Responsible Parties (PRPs) for any agreement which may contain past and future cost components, the Regional negotiating team (counsel and program officials) should have a common understanding of how much of the settlement to allocate to past costs and how much to future costs. To determine the amounts to designate for past costs and future costs, Regions should balance competing needs: 1) to reimburse the Agency for past costs and 2) to provide funds for future response actions.

We want to again emphasize that Regions should separately identify the amounts for past response costs and future costs within the settlement document. These amounts may be stated in dollar amounts or percentages. Past costs will always be deposited in the Superfund Trust Fund as a cost recovery. Only those payments designated for future response costs should be considered for earmarking for a Special Account. Designation of how payments are to be treated is essential because, if payments are not identified in this way, then the Regional Finance Office may apply payments in a manner inconsistent with what the settlers originally intended.

For that part of the settlement payment to be designated for future response costs, Regions should consider whether Special Accounts are appropriate. Please keep in mind the definite advantages of using Special Accounts for these settlement funds: accounts can be established quickly; funds earn interest; funds maintain their site-specific character; and funds can be used by EPA without an annual Congressional appropriation, as a permanent and continuing appropriation already exists for these accounts. If a Special Account has already been established for a site, or identified in an existing cashout settlement, then the Region should consider suggesting to new cashout PRPs that their settlement funds be deposited in that site's Special Account.

Attachment 1 sets forth model settlement language, to be used in all new settlements, to designate which portion of a payment is for past costs and which portion is for future costs. Sample language is included for mixed past/future payments, for 100% past payments, and for 100% future payments.

B. Existing Settlements

For existing settlements where the Regions have designated past and future costs in the settlement document, the Region should consider whether to establish a Special Account for the future cost component. Where such situations exist, the Regional Program Office should submit a memorandum to the Regional Finance Office asking them to set up a Special Account for that site, according to the existing procedures for establishing a Special Account.

In discussions with the Regions, we have also found instances where the Federal government did not designate past and future costs in a settlement document, but the supporting documents (prepared to aid the Federal manager responsible for approval of the settlement) identified a portion of the settlement proceeds for future response actions at the site. This is particularly true of settlements such as *de minimis* and other cashout settlements, as well as Remedial Design/Remedial Action (RD/RA) settlements in which the settling parties agree to perform the response action and to fund ongoing EPA oversight of the work through advance payments. In this situation, the Regional Program Office, together with the Regional Finance Office, should submit a memorandum to the Office of Site Remediation Enforcement (OSRE) identifying the sums (by site) from these settlements which should be applied to future site response costs, consistent with Section 122(b)(3) of the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA). OSRE will examine this information and, in consultation with the Office of the Comptroller (OC) and the Department of Justice (DOJ) (if DOJ had an approval role for the settlement), will decide if establishing a Special Account at this time is appropriate. OSRE will then notify the Regional Program Office of the disposition of the request. If the request is deemed acceptable, the Regional Program Office should then follow the existing procedures for establishing a Special Account.

II. Implementation of EPA-OMB Agreement

To implement the June 1996 agreement, EPA developed a methodology to calculate Special Account interest for all existing and new Special Accounts. In October 1996, OMB approved the methodology. Accordingly, OC has updated all existing Special Accounts with the calculated interest. OC also developed a comprehensive database to record Special Account transactions and interest earned for each site.

On October 28, 1996, OC sent a memorandum to the Regions outlining the agreement with OMB, providing the principal and interest balances in existing Special Accounts, and explaining how to access these balances, through requests for reimbursable authority. OC will continue to provide periodic reports to the Regions on current available balances for each Special Account established.

III. Financial Guidance

The Financial Management Division (FMD) in OC is currently developing financial guidance for administering Special Accounts as part of its ongoing revision to the Resources Management Directives System (RMDS), 2550D, Financial Management of the Superfund Program. This guidance will be added to the RMDS 2550D as a new chapter entitled Chapter 15, "Financial Management of Cashout Special Accounts." Chapter 15 will provide guidance and policy pertaining to the financial administration of cashout settlement funds and Special Accounts. Once a draft of this chapter has been completed, the draft will serve as interim policy until it is approved and cleared for publication under the Agency's Directives Clearance Process. FMD is planning to transmit this interim policy document to the Regions in early 1997. If you have any questions concerning the development of Chapter 15, please contact Vince Velez, FMD, at 202-260-6465 (fax at 202-260-7089).

IV. Special Accounts Short Sheet

Due to these and other related developments, we have revised the Special Accounts Short Sheet, first issued on March 27, 1996 (Attachment 2). This Short Sheet contains: 1) the most frequently asked questions and answers; 2) the steps to establish and use Special Accounts; 3) the steps to request reimbursable authority for existing Special Accounts; 4) a list of contacts for various aspects of Special Accounts; and 5) a list of Financial Management Officers.

V. Disbursement from a Special Account to a PRP

CERCLA Section 122(b)(3) authorizes EPA to retain settlement amounts and use such amounts for purposes of carrying out the agreement. This authority enables EPA to provide Special Account settlement funds to a PRP who is performing a

response action, as long as providing such funds to the performing PRP facilitates and expedites site cleanup. We are currently developing policy concerning the disbursement of Special Account funds to PRPs conducting the response action. For questions on this effort, please contact Lynn Holloway at 202-564-4241 (fax at 202-564-0086 or 202-501-0269).

Until a disbursement policy is issued, if a Region contemplates offering to a PRP some, or all of the proceeds from a Special Account, it should first consult with OSRE before making the offer to the PRP. The purpose of this consultation is to allow Headquarters to ensure national consistency in the disbursement of Special Account funds to PRPs; to ensure that appropriate settlement language is used to embody the disbursement agreement; to assist the Regions in accessing the proceeds in a quick and efficient manner; and to identify nationally how many Special Accounts in a fiscal year have funds which are disbursed to PRPs as well as how much money was disbursed to PRPs. For this consultation, Regions should contact Lynn Holloway at the above telephone number.

If you have any questions on this Reform, please contact Filomena Chau at 202-564-4224 (fax at 202-501-0269 or 202-564-0086).

Attachments

cc: Barry Breen, Director, OSRE
Kathryn S. Schmoll, Comptroller

Settlement Payments:
Model Settlement Language and Payment Address

I. Model Settlement Language:

Sample language for a mixed past/future cost payment:

"Of the total amount to be paid pursuant to this Agreement, ['\$____' or '____%'] shall be deposited in the EPA Hazardous Substance Superfund as reimbursement for response costs incurred and paid at or in connection with the Site as of [insert date] by the EPA Hazardous Substance Superfund, and ['\$____' or '____%' or 'the remainder'] shall be deposited in the [Insert Site Name] Special Account within the EPA Hazardous Substance Superfund to be retained and used to conduct or finance the response action at or in connection with the Site. Any balance remaining in the [Insert Site Name] Special Account shall be transferred by EPA to the EPA Hazardous Substance Superfund."

Sample language where the entire payment is to be applied towards past costs:

"The total amount to be paid pursuant to this Agreement shall be deposited in the EPA Hazardous Substance Superfund as reimbursement for response costs incurred and paid at or in connection with the Site by the EPA Hazardous Substance Superfund."

Sample language where the entire payment is to be applied towards future costs:

"The total amount to be paid pursuant to this Agreement shall be deposited in the [Insert Site Name] Special Account within the EPA Hazardous Substance Superfund to be retained and used to conduct or finance the response action at or in connection with the Site. Any balance remaining in the [Insert Site Name] Special Account shall be transferred by EPA to the EPA Hazardous Substance Superfund."

II. Payment Address for All 3 Options:

All payments made in accordance with administrative settlements and de minimis settlements (both Administrative Orders on Consent (AOCs) and Consent Decrees (CDs)) should be directed to the Regional Superfund lockbox. All payments made in accordance with non-de minimis CDs should be made to the Financial Litigation Unit of the appropriate U.S. Attorney's Office.

SPECIAL ACCOUNTS SHORT SHEET

I. GENERAL BACKGROUND QUESTIONS

1. **What are Special Accounts?**

They are site-specific, interest bearing sub-accounts within the Superfund Trust Fund. Special Accounts are maintained by EPA, and are to be used for future costs of response actions under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended (CERCLA).

NOTE: Past response cost reimbursements are to be deposited to the Superfund Trust Fund, and must be appropriated by Congress before they can be expended by EPA.

2. **What authority does EPA have to establish a Special Account?**

CERCLA Section 122(b)(3) "Retention of Funds" authorizes EPA to retain settlement amounts, paid by a Potentially Responsible Party (PRP), and use such amounts for purposes of carrying out the agreement, that is, to carry out future response actions.

3. **When should Special Accounts be established?**

Regions should always consider whether establishing a Special Account is appropriate for that part of the settlement payment to be designated for future response costs. This applies to any type of CERCLA settlement, including but not limited to, *de minimis* settlements, non-*de minimis* cashout settlements, ability-to-pay settlements, and bankruptcies.

Establishment of Special Accounts is particularly useful for early *de minimis* settlements, where EPA anticipates subsequent settlements with major parties. For instance, funds received from a *de minimis* settlement may be kept temporarily in a Special Account, and if appropriate, monies from the Special Account may be disbursed for work performed at the site by major PRPs under a subsequent settlement agreement with EPA.

Establishment of Special Accounts can also be useful in settlements in which the settling parties agree to perform the response action and to fund EPA oversight. We are working with OGC and other affected agencies to develop guidance on the use of Special Accounts in such settlements.

4. **Does EPA have access to the interest earned on Special Accounts?**

Yes. In June 1996, EPA reached agreement with the Office of Management

and Budget (OMB) and the Department of the Treasury (Treasury) that the interest earned by site-specific Special Accounts can be credited to these accounts and used to fund future response actions at the sites in question.

EPA has worked with OMB and Treasury to implement this agreement. EPA developed a methodology to calculate Special Account interest to all existing and new Special Accounts. In October 1996, OMB approved the methodology. EPA also developed a comprehensive data base to record Special Account transactions and interest earned for each site.

The Office of the Comptroller (OC) updated all existing Special Accounts with the calculated interest. In October 1996, OC sent guidance to the Regions outlining the agreement with OMB, providing the principal and interest balances in existing Special Accounts, and explaining how to access these balances, through requests for reimbursable authority. OC will continue to provide periodic reports to the Regions on current available balances for each Special Account.

The Financial Management Division (FMD) within OC is currently developing financial guidance for administering Special Accounts as part of its ongoing revision to the Resources Management Directives System (RMDS), 2550D, Financial Management of the Superfund Program. This guidance will be added to the RMDS 2550D, as a new chapter entitled Chapter 15, "Financial Management of Cashout Special Accounts." Contact Vince Velez (202-260-6465).

5. Are Special Accounts the only option for holding PRP funds for future site work?

No. Before interest was credited to Special Accounts, various options were often used. Where a settlement with one group of PRPs assures performance of response actions, the settlement may direct the PRPs to place the settlement proceeds in a privately managed trust account, escrow account, or in the registry of the appropriate Federal District Court. These accounts all earn interest.

Although these options continue to be available, since interest is now credited to Special Accounts, it is more likely that the need for these other options may diminish.

6. How many Special Accounts have been established by EPA?

As of September 30, 1996, approximately 59 Special Accounts have been established.

7. How much money is currently in Special Accounts?

As of September 30, 1996, about \$261 million are in EPA's site-specific Special Accounts. This represents \$226 million of principal and \$35 million of interest.

8. **Are there advantages to having a Special Account?**

Yes. Special Accounts can be established quickly; funds earn interest; funds maintain their site-specific character; and funds can be used by EPA without an annual Congressional appropriation, as a permanent and continuing appropriation already exists for these accounts.

NOTE: Although an annual appropriation is not required, Special Accounts must be supported by reimbursable authority issued by the Headquarters Office of the Chief Financial Officer's (OCFO) Budget Division as apportioned by OMB. For procedures, see Step 4 in the next section.

9. **Are Special Accounts established automatically by EPA's financial office when future response costs are received under a settlement?**

No. EPA supports use of Special Accounts to finance future response work; however, this is not an automatic process. To learn about the steps to follow when establishing a Special Account, please refer to the next section, "How to Create and Use a Special Account."

10. **Who can use Special Accounts and for which sites can we use these accounts?**

Special Accounts can be used for response actions in which EPA has the lead (Fund-lead), PRPs have the lead (PRP-lead), or States have the lead (State-lead).

11. **Can Special Account funds be used to finance work at a site for which the account was not established?**

No. Funds in a Special Account may only be used for the site(s) covered by the settlement agreement. Note that some settlements may cover multiple locations (e.g., bankruptcy settlements or settlements covering stations along natural gas pipelines). The issue of whether to establish multiple Special Accounts for such settlements depends on whether the Agency tracks and bills its costs separately for each location. Thus, e.g., bankruptcy settlements covering multiple sites will generally require multiple accounts, while pipeline settlements will typically require only a single account.

12. **After site work is completed, can any remaining funds in the Special Account be used at other sites?**

To be used at other sites, the remaining funds must first be returned to the Superfund Trust Fund and appropriated by Congress. For response work at a site to be funded by the Superfund Trust Fund, a site must successfully compete against other sites also being considered for the limited dollars appropriated during a fiscal year.

13. After site work is completed, can any remaining funds in the Special Account be returned to the PRPs who provided the original Special Account proceeds?

- a. There is no statutory prohibition against agreeing (in the Consent Decree (CD), Administrative Order on Consent (AOC), or Administrative Agreement) that a balance in a Special Account be returned to the contributing PRP(s).
- b. However, Special Account funds often come from cashout settlements (with *de minimis* or non-*de minimis* parties) in which the settling parties are not conducting the response action. The Agency's first consideration is the need for the Special Account funds for future response work at the site. This includes future work to be conducted by EPA, by PRPs, or others. Under these circumstances, any remaining funds are usually placed in the Superfund Trust Fund, because parties who enter into cashout settlements accept certain cost assumptions and assume the risk that these estimates sometimes underestimate and other times overestimate expected costs. Furthermore, in cashout settlements, the PRPs receive certain covenants advantageous to them, while the United States assumes certain risks and responsibilities to see that the response action is conducted.
- c. For the special case of settlements in which parties agree to perform the response action and to fund ongoing EPA oversight of the work through advance payments into a Special Account, the settlement may be negotiated to permit return of excess funds to these performing PRPs after completion of the work. Generally, refund of any unused amount of advance payments should be provided to the parties at the time they complete their obligations under the settlement.

14. Have Special Account funds been disbursed to PRPs who are the lead in performing future response actions?

To date, most Special Account disbursement has occurred at Fund-lead response sites. Thus, there have been only a few instances where Special Account funds have been released to a PRP to perform future response actions. In these instances, EPA and the PRPs performing the response action have entered into a CD or AOC, which contained the PRPs' commitment to perform the work and a provision for releasing funds from the Special Account to a private account established by the PRP. The settlements have spelled out how to use the funds, how to accomplish the cleanup work, and the terms and conditions for release of the funds.

OSRE is developing guidance on the disbursement of Special Account funds to PRPs conducting the response action. Contact Lynn Holloway (202-564-4241).

II. HOW TO CREATE AND USE A SPECIAL ACCOUNT

STEP 1: Decide to establish a Special Account for a site.

Before negotiating with PRPs for any agreement which may contain a future cost component, the appropriate officials in the Regional Superfund Program and Counsel offices should, in consultation with the Regional Financial Management Officer (FMO), determine if a Special Account should be established for the site. See attached list of FMOs.

STEP 2: Direct settlement payments into a Special Account.

All new settlement agreements (e.g., Consent Decree (CD), Administrative Order on Consent (AOC), or Administrative Agreement) must separately identify the amounts for past response costs (i.e., cost recovery) and future costs (i.e., cashouts for future response actions) within the settlement document. Only those payments designated for future response costs should be earmarked for a Special Account. Past costs should be deposited in the Superfund Trust Fund as a cost recovery.

Below is specific model settlement language, for designating which portion of a payment is for past costs and which portion is for future costs. Sample language is included for mixed past/future payments, for 100% past payments, and for 100% future payments.

Sample language for a mixed past/future cost payment:

"Of the total amount to be paid pursuant to this Agreement, ['\$____' or '____%'] shall be deposited in the EPA Hazardous Substance Superfund as reimbursement for response costs incurred and paid at or in connection with the Site as of [insert date] by the EPA Hazardous Substance Superfund, and ['\$____' or '____%' or 'the remainder'] shall be deposited in the [Insert Site Name] Special Account within the EPA Hazardous Substance Superfund to be retained and used to conduct or finance the response action at or in connection with the Site. Any balance remaining in the [Insert Site Name] Special Account shall be transferred by EPA to the EPA Hazardous Substance Superfund."

Sample language where the entire payment is to be applied towards past costs:

"The total amount to be paid pursuant to this Agreement shall be deposited in the EPA Hazardous Substance Superfund as reimbursement for response costs incurred and paid at or in connection with the Site by the EPA Hazardous Substance Superfund."

Sample language where the entire payment is to be applied towards future costs:

"The total amount to be paid pursuant to this Agreement shall be deposited in the [Insert Site Name] Special Account within the EPA Hazardous Substance Superfund to be retained and used to conduct or finance the response action at or in connection with the Site. Any balance remaining in the [Insert Site Name] Special Account shall be transferred by EPA to the EPA Hazardous Substance Superfund."

For questions on model settlement language, contact: Janice Linett, (703) 978-3057.

STEP 3: Have PRPs remit payments.

Pursuant to the terms of the settlement, PRPs should remit payment by check, or through electronic funds transfer (EFT). The check, or EFT, should be directed to the location noted in the settlement. In general, all payments made in accordance with administrative settlements and de minimis settlements (both AOCs and CDs) should be directed to the Regional Superfund lockbox. All payments made in accordance with non-de minimis CDs should be made to the Financial Litigation Unit of the appropriate U.S. Attorney's Office.

The PRP must include on the check, or in a letter accompanying the check, the name and address of the PRP, the site name, the site/spill identification number, and either the EPA docket number for the action (for administrative settlements) or the Department of Justice case number (for CDs).

Once the Regional Finance Office receives the payments, it will forward the portion of the payment for future work to the Cincinnati Financial Management Center (CFMC) by Inter-Office Transfer Voucher (IOTV).

STEP 4: Obtain authority to create a reimbursable account.¹

First, the Regional Program Office initiates a reprogramming request and submits this to the Regional Budget Office (RBO). Second, the RBO submits a request for issuance of reimbursable authority through a reprogramming request to the Headquarters Office of the Chief Financial Officer (OCFO), Budget Division and attaches a copy of the following documents:

¹ When EPA receives funds from an outside source (and not through direct Congressional appropriations), these funds are termed "reimbursable."

- 1) Reprogramming request form
- 2) Inter-Office Transfer Voucher (IOTV) sent to the Cincinnati Financial Management Center (CFMC)
- 3) Settlement check or EFT
- 4) Deposit ticket
- 5) CD, AOC, or Administrative Agreement

Third, the Headquarters OCFO Budget Division obtains reimbursable authority from the Office of Management and Budget (OMB) and approves/completes the Region's reprogramming request, usually within one to two weeks.

Finally, the Headquarters OCFO Budget Division advises the Region and CFMC that reimbursable authority has been issued.

CONTACT: Richard Blackman, Budget Formulation and Control Branch, (202) 260-6629, Headquarters OCFO Budget Division.

STEP 5: Establish the Special Account and obtain a reimbursable account number.

CFMC establishes the Special Account upon receipt of the IOTV and a copy of the following documents:

- 1) CD, AOC, or Administrative Agreement
- 2) Settlement check or EFT
- 3) Deposit ticket

Once the Headquarters OCFO, Budget Division advises CFMC that the required reimbursable authority has been issued, CFMC establishes a reimbursable account (i.e., Special Account) in the Integrated Financial Management System (IFMS) and assigns a unique reimbursable account number.

CONTACT: Connie Ely, (513) 366-2075, Cincinnati Financial Management Center (CFMC).

STEP 6: Using the Special Account.

The Region may now obligate money from the Special Account, always citing the reimbursable account number on all funding documents. Periodically, CFMC will review each Special Account by analyzing the funds expended against the reimbursable account number. CFMC will then adjust the Special Account based on their findings.

CONTACT: Regional FMOs and Connie Ely, (513) 366-2075, CFMC.

III. REQUESTING REIMBURSABLE AUTHORITY FOR EXISTING SPECIAL ACCOUNTS

Since unobligated reimbursable authority expires at the end of each fiscal year, the Regions must request reimbursable authority at the beginning of each year to reactivate existing Special Accounts for use during the new year. CFMC will provide the Regions with reports twice a year indicating the status of balances available for each account. Using this report, the Regions will be able to determine the amount of reimbursable authority that can be requested for a particular account. The Regional Budget Office will submit all requests to the Headquarters OCFO, Budget Division, using a reprogramming request form as discussed in **Step 4**. Since this request is for an existing account, no additional supporting documentation is required.

If the amount of reimbursable authority issued at the beginning of the year is depleted before year-end and work continues at the site, the Region may request additional reimbursable authority, provided that funds are still available in the Special Account. The Regional Budget Office will make requests for additional reimbursable authority in the same manner discussed above.

IV. CONTACTS

FOR GENERAL QUESTIONS:

Filomena Chau (202) 564-4224
Regional Support Division/OSRE/OECA

FOR QUESTIONS ON SPECIFIC ASPECTS:

Vince Velez [Financial Specialist] (202) 260-6465
Financial Management Division/Office of the Comptroller/OCFO

Janice Linett [Model Settlement/Senior Counsel] (703) 978-3057
Regional Support Division/OSRE/OECA

Chad Littleton [Cashout Specialist] (202) 564-6064
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